

No. 12347

IN THE

# United States Court of Appeals

FOR THE NINTH CIRCUIT

---

UNITED STATES OF AMERICA,

*Appellant,*

*vs.*

ALL AMERICA AIRWAYS, INC.,

*Appellee.*

---

Appeal from the United States District Court for the  
Southern District of California  
Central Division

---

## BRIEF FOR THE UNITED STATES.

---

THERON LAMAR CAUDLE,  
*Assistant Attorney General,*

ELLIS N. SLACK,

HARRY MARSELLI,  
*Special Assistants to the  
Attorney General.*

ERNEST A. TOLIN,  
*United States Attorney,*

E. H. MITCHELL,  
*Assistant United States Attorney,*  
600 Federal Building, Los Angeles 12,  
*Of Counsel.*



## TOPICAL INDEX

|   | PAGE      |
|---|-----------|
| Opinion below .....   | 1         |
| Jurisdiction .....  | 1         |
| Question presented .....  | 2         |
| Statutes and regulations involved.....  | 2         |
| Statement .....   | 3         |
| Statement of points to be urged.....  | 8         |
| Summary of argument.....  | 9         |
| Argument .....  | 10        |
| The Government's lien for unpaid federal taxes under Section<br>3670 of the Internal Revenue Code, notice of which had<br>been filed pursuant to Section 3672(a) of the Code, was<br>valid with respect to airplanes against the appellee, a subse-<br>quent purchaser, even though the tax lien had not been also<br>recorded with the Administrator of Civil Aeronautics..... |           |
| Conclusion .....  | 20        |
| Pertinent provisions of statutes and regulations.....   | App. p. 1 |

## TABLE OF AUTHORITIES CITED

| CASES  | PAGE       |
|--|------------|
| Blacklock v. United States, 208 U. S. 75.....  | 19         |
| California Iron Yards Co. v. Commissioner, 47 F. 2d 514.....                                     | 12         |
| Caminetti v. United States, 242 U. S. 470.....   | 17         |
| Citizens Nat. Trust & S. Bank of Los Angeles v. United States,<br>135 F. 2d 527.....             | 14         |
| Equitable Life Assur. Soc. v. Moore, 29 Fed. Supp. 179.....                                      | 16         |
| Glass City Bank v. United States, 326 U. S. 265.....   | 14, 17, 18 |
| Heiner v. Donnan, 285 U. S. 312.....   | 17         |
| Illinois v. United States, 328 U. S. 8.....  | 15, 17, 18 |
| Investment & Securities Co. v. United States, 140 F. 2d 894.....                                 | 14         |
| Liebes v. Commissioner, 63 F. 2d 870.....  | 13         |
| MacKenzie v. United States, 109 F. 2d 540.....   | 19         |
| Michigan v. United States, 317 U. S. 338.....  | 19         |
| Miller v. Bank of America N. T. & S. A., 166 F. 2d 415.....                                      | 19         |
| Nelson v. United States, 139 F. 2d 162; cert. den. 322 U. S.<br>764 .....                        | 14         |
| Security-First Nat. Bank of Los Angeles v. Welch, 92 F. 2d<br>357; cert. den. 303 U. S. 638..... | 17         |
| United States v. Emory, 314 U. S. 423.....   | 18         |
| United States v. Mine Workers, 330 U. S. 258.....  | 12         |
| United States v. Sampsell, 153 F. 2d 731.....  | 19         |

## STATUTES

PAGE

|   |                                     |
|---|-------------------------------------|
| Bankruptcy Act of 1898, Chap. 541, 30 Stat. 544, Sec. 67 (11 U. S. C., 1946 Ed., Sec. 107)..... | 17                                  |
| Civil Aeronautics Act of 1938, Chap. 601, 52 Stat. 973:   |                                     |
| Sec. 1 (49 U. S. C., 1946 Ed., Sec. 401).....   | 13                                  |
| Sec. 503 (49 U. S. C., 1946 Ed., Sec. 523).....   | 12, 13, 14, 15                      |
| Internal Revenue Code:  |                                     |
| Sec. 3670 (26 U. S. C., 1946 Ed., Sec. 3670).....   |                                     |
| .....   | 2, 8, 9, 10, 11, 12, 13, 15, 17, 18 |
| Sec. 3671 (26 U. S. C., 1946 Ed., Sec. 3671).....   |                                     |
| .....   | 10, 11, 12, 15, 17                  |
| Sec. 3672 (26 U. S. C., 1946 Ed., Sec. 3672).....   |                                     |
| .....   | 2, 8, 9, 11, 12, 13, 15, 16, 17     |
| 11 Remington's Revised Statutes of Washington, Annotated (1933):                                |                                     |
| Sec. 11337-1 .....  | 11                                  |
| Sec. 11337-2 .....  | 11                                  |
| Sec. 11337-3 .....  | 11                                  |
| Sec. 11337-4 .....  | 11                                  |
| Sec. 11337-5 .....  | 11                                  |
| Revised Statutes, Sec. 3466.....  | 18                                  |
| United States Code, Title 28:   |                                     |
| Sec. 2410 .....   | 1, 3                                |
| Sec. 2107 .....   | 2                                   |
| Sec. 1291 .....   | 2                                   |

## MISCELLANEOUS

## Federal Rules of Civil Procedure:

|   |    |
|---|----|
| Rule 55 .....   | 6  |
| Rule 73a .....  | 2  |
| House Report No. 2254 (75th Cong., 3d Sess.), p. 9.....         | 14 |
| 14 Code of Federal Regulations, 1947 Supp., Parts 503, 651..... | 15 |

## INDEX TO APPENDIX

| STATUTES   | PAGE |
|--|------|
| Civil Aeronautics Act of 1938, Chap. 601, 52 Stat. 973:            |      |
| Sec. 1 (49 U. S. C., 1946 Ed., Sec. 401).....                      | 6    |
| Sec. 501 (49 U. S. C., 1946 Ed., Sec. 521).....                    | 6    |
| Sec. 503 (49 U. S. C., 1946 Ed., Sec. 523).....                    | 8    |
| Internal Revenue Code:   |      |
| Sec. 3640 (26 U. S. C., 1946 Ed., Sec. 3640).....                  | 1    |
| Sec. 3641 (26 U. S. C., 1946 Ed., Sec. 3641).....                  | 2    |
| Sec. 3651 (26 U. S. C., 1946 Ed., Sec. 3651).....                  | 2    |
| Sec. 3655 (26 U. S. C., 1946 Ed., Sec. 3655).....                  | 2    |
| Sec. 3670 (26 U. S. C., 1946 Ed., Sec. 3670).....                  | 3    |
| Sec. 3671 (26 U. S. C., 1946 Ed., Sec. 3671).....                  | 3    |
| Sec. 3672 (26 U. S. C., 1946 Ed., Sec. 3672).....                  | 3    |
| 11 Remington's Revised Statutes of Washington, Annotated<br>1933): |      |
| Sec. 11337-1 .....   | 4    |
| Sec. 11337-2 .....   | 4    |
| Sec. 11337-3 .....   | 5    |
| Sec. 11337-4 .....   | 5    |
| Sec. 11337-5 .....   | 5    |
| Revised Statutes, Sec. 3186.....                                   | 5    |
| United States Code, Title 28, Sec. 2410.....                       | 1    |

## MISCELLANEOUS

|   |    |
|---|----|
| Regulations of Administrator of Civil Aeronautics on Civil<br>Aviation, 14 Code of Federal Regulations, 1947 Supp.— |    |
| Part 503:   |    |
| Sec. 503.1 .....  | 10 |
| Sec. 503.2 .....  | 10 |
| Sec. 503.3 .....  | 11 |
| Part 651:   |    |
| Sec. 651.51 .....   | 12 |
| Sec. 651.52 .....   | 12 |
| Sec. 651.53 .....   | 13 |
| Sec. 651.54 .....   | 13 |

No. 12347

IN THE  
**United States Court of Appeals**  
FOR THE NINTH CIRCUIT

---

UNITED STATES OF AMERICA,

*Appellant,*

*vs.*

ALL AMERICA AIRWAYS, INC.,

*Appellee.*

---

BRIEF FOR THE UNITED STATES.

---

Opinion Below.

The District Court wrote no opinion.

Jurisdiction.

This is an action brought [R. 2-10] in the United States District Court for the Southern District of California, Central Division, by All American Airways, Inc., a corporation organized under the laws of the State of Delaware [R. 2] (hereinafter referred to as the "appellee"), against the United States<sup>1</sup> under 28 U. S. C., Section 2410 (Appendix, *infra*), to quiet title to three airplanes

---

<sup>1</sup>Some fictitiously named persons were also joined as defendants [R. 2, 3], but the action as to them was dismissed [R. 15].

which were located in Santa Monica, California, at the time of the institution of the action [R. 3] on November 10, 1948 [R. 10], and against which the United States had asserted liens for unpaid taxes due from Northern Airlines, Inc. [R. 3, 5-7, 8-10].

On June 7, 1949, the District Court entered a judgment in favor of the appellee and against the United States [R. 14-16], from which this appeal was taken by notice of appeal filed on August 1, 1949 [R. 17-18], which was within less than the 60 days from the entry of judgment prescribed by 28 U. S. C., Section 2107, and Rule 73(a) of the Federal Rules of Civil Procedure, as amended, for the taking of an appeal in a case in which the United States is a party. Jurisdiction of this Court is conferred under 28 U. S. C., Section 1291.

### Question Presented.

Whether the Government's otherwise valid lien for unpaid federal taxes, under Section 3670 of the Internal Revenue Code, notice of which has been filed pursuant to Section 3672(a) of the Code, is invalid with respect to airplanes against a subsequent purchaser unless the tax lien has also been "recorded" with the Administrator of Civil Aeronautics.

### Statutes and Regulations Involved.

The pertinent provisions of the statutes and regulations are set forth in the Appendix, *infra*.



### Statement.

This is an action brought by the appellee under the provisions of 28 U. S. C., Section 2410, against the United States for the purpose of quieting title in appellee and of securing an adjudication as to a lien asserted by the United States against certain personal property alleged to be owned by the appellee [R. 2-3]. The allegations of the complaint [R. 2-10] may be stated as follows:

The appellee alleged that, at the time of the institution of the action (November 10, 1948 [R. 10]), it was the owner of three Douglas DC-3 airplanes which were then located in the plant of Douglas Aircraft, at Santa Monica, California, for the purpose of overhaul and modification; that it had purchased two of the planes on May 19, 1948, and the third on June 15, 1948, and that it had been the owner of them since those dates, respectively [R. 3].

The appellee further alleged that the three airplanes in question were civil aircraft subject to the provisions of the Civil Aeronautics Act of 1938, which provides for a system of recording of conveyances affecting title to, or interest in, any civil aircraft of the United States; that prior to and at the time of purchasing the airplanes in question, the appellee had inspected the records of the Civil Aeronautics Board concerning the registration of aircraft and recordation of aircraft ownership, and had inspected that Board's record with respect to the title and status of title and ownership of the three airplanes in question; and that on and prior to June 15, 1948, there was no record of any claim or notice of lien or claim by the United

States of any interest or lien in or to any of the three airplanes with the Civil Aeronautics Board [R. 4].

The appellee further alleged that on and prior to June 15, 1948, it had no notice that the United States claimed any lien or interest in any of the three airplanes in question, and that it had purchased the airplanes, for a good and valuable consideration, in good faith and without notice of any claim or interest of the United States [R. 4-5].

Appellee further alleged that the airplanes in question on April 8, 1948, were owned by Northern Airlines, Inc., and on that date were physically in the City of Seattle, King County, State of Washington, the corporate domicile of Northern Airlines, Inc. [R. 5].

The appellee further alleged that the Commissioner of Internal Revenue had assessed against Northern Airlines, Inc., certain withholding taxes, federal insurance contributions taxes, unemployment taxes, and taxes on transportation of property, with certain penalties and interest thereon,<sup>2</sup> and that the Commissioner's assessment lists carrying the assessments had been received in the office of the Collector of Internal Revenue at Tacoma, Washington, on April 1, 5, and 7, 1948; that upon receipt of these assessment lists the Collector of Internal Revenue at Tacoma had issued notice and demand for payment of the taxes, penalties, and interest in question, but no part thereof had been paid and the whole thereof remained assessed

---

<sup>2</sup>In the complaint, the respective periods covered by the assessments of the several taxes, and the respective amounts assessed as tax, penalty, and interest as to each of the several taxes, were set forth in detail [R. 5-6], and in the copy of the notice of tax lien attached to the complaint, the respective amounts of taxes, penalties, and interest covered by the assessments were listed in a table showing the total thereof as amounting to \$30,548.30 [R. 9].

and unpaid; and that thereafter the Collector had filed notices of federal tax lien (a copy of which was attached to the complaint as Exhibit A, R. 8-10), on April 8, 1948, in the office of the Auditor of King County, of the State of Washington, and on April 13, 1948, in the office of the Clerk of the United States District Court for the Western District of the State of Washington [R. 5-7].

The complaint further alleged that on and prior to June 15, 1948, the United States had not caused any notice of that tax lien to be recorded with the Civil Aeronautics Board, in accordance with the provisions of Section 503 of the Civil Aeronautics Act; and that the appellee, at the time it purchased the airplanes, had no notice of the asserted tax lien or that Northern Airlines, Inc., owed the United States any unpaid taxes or any money [R. 7].

The appellee further alleged that on September 2, 1948, the United States had caused to be filed with Douglas Aircraft, at Santa Monica, a levy of lien on the three airplanes in question [R. 7].

The appellee further alleged that the United States was claiming and asserting some right, title, lien or interest in and to the personal property in question adverse to the appellee, and the appellee alleged that the United States had no estate, right, title, interest or lien in and to any of the three airplanes [R. 7].

The appellee in its complaint also joined as defendants certain fictitious persons who, it alleged, may claim some interest in the three airplanes in question [R. 3].

Upon the basis of the foregoing allegations, the appellee in its complaint prayed [R. 7-8] that the defendants be required to set forth the nature of their respective claims and that all adverse claims of the defendants be determined

in the action; and that the court decree that none of the defendants has any estate, right, title, interest or lien in and to any of the airplanes; and that judgment be entered in favor of the appellee, with costs, etc.

Thereafter, on January 14, 1949, the United States filed a "Motion to Dismiss" in which it moved the court to dismiss the action because the complaint failed to state a claim against the United States upon which relief could be granted [R. 11]. After hearing thereon, the District Court denied the motion without prejudice, on May 16, 1949, and allowed the United States 20 days within which to answer [R. 11-12].

Thereafter, instead of the United States filing an answer, counsel for the United States and the appellee entered into a stipulation on June 3, 1949, which was filed with the court below on June 7, 1949 [R. 14]. In that stipulation, it was agreed that the United States would not file an answer or further pleading, that the action be dismissed as to the fictitiously named defendants, and that the appellee could apply for judgment (in the form set forth in a draft of judgment submitted with the stipulation), and that the judgment could be signed and entered by the court, *ex parte*, without the service of a three-day notice as provided by Rule 55(b)(2) of the Federal Rules of Civil Procedure, and without the submission of supporting evidence required by Rule 55(e) of those rules [R. 13, 14].

Thereupon, the court below entered its judgment on June 7, 1949 [R. 14-16], wherein it decreed as follows:

That it had jurisdiction of the action; that all of the allegations of the appellee's complaint were true (with the exception of the allegations in paragraph III, with respect to the fictitiously named defendants, which were found to be immaterial, and as to which defendants the cause was dismissed); that the appellee was the owner of the three airplanes in question, two of which were purchased on May 19, 1948, and one on June 15, 1948; that the appellee was a *bona fide* purchaser of the three airplanes without notice of any claim of the United States thereon, because of the failure of the United States to record any notice or claim of its tax lien against Northern Airlines, Inc., with the Civil Aeronautics Board or the Administrator of Civil Aeronautics, in accordance with the provisions of the Civil Aeronautics Act, prior to the time the appellee acquired ownership of the airplanes; that the United States has no estate, right, title, interest or lien in the three airplanes prior, superior, or adverse to the right, title and interest of the appellee; that the United States, and all persons acting under it, be forever barred from asserting any claim to the three airplanes by reason of any unpaid taxes owed by Northern Airlines, Inc., to the United States; and that the appellee's title to the three airplanes is quieted against any lien or claim of the United States, or any person acting under it.

From that judgment, the present appeal was taken by the United States [R. 17-18].



### Statement of Points to Be Urged.

In the present appeal, the United States urges and relies upon all of the points originally stated by it in this Court as the points upon which it intended to rely [R. 21-23].

Briefly stated, the points urged and relied upon are that the District Court erred:

1. In denying the United States' motion to dismiss;
2. In holding that the appellee is a *bona fide* purchaser of the three airplanes without notice of the claim of the United States, because of the failure of the United States to record notice or claim of its lien for taxes against Northern Airlines, Inc., with the Administrator of Civil Aeronautics prior to the time the appellee acquired ownership of the airplanes;
3. In holding that the United States has no lien prior or superior to the appellee's title to the three airplanes;
4. In failing to hold that the United States acquired tax liens upon the three airplanes under Section 3670 of the Internal Revenue Code, and that, by the recording of the notice of those liens in the office of the Auditor of King County, State of Washington, prior to the time the appellee acquired ownership, those liens are valid against the appellee, a subsequent purchaser, under the provisions of Section 3672 of the Code;
5. In enjoining the United States from asserting a claim to the three airplanes by reason of any unpaid taxes owed by Northern Airlines, Inc.; and
6. In decreeing that the appellee's title to the three airplanes is quieted against any claim or lien of the United States.

## Summary of Argument.

The undisputed facts of this case establish conclusively that the tax lien in favor of the United States, under Section 3670 of the Internal Revenue Code, on the three airplanes in question was, after the Collector had filed a notice of lien in the local recording office in accordance with Section 3672 of the Code and the applicable Washington statute, valid against the appellee, a subsequent purchaser.

The tax lien in favor of the United States under Section 3670 of the Code applies to all property of a delinquent taxpayer, and under Section 3672 of the Code the only condition to the validity of that lien against subsequent purchaser of the property of a delinquent taxpayer is the filing of a notice of the lien either in the local recording office or in the office of the clerk of the District Court in the locality where the property is located. The decision of the court below, in effect, superimposes upon the plain terms of the statute an additional condition to the effect that as to airplanes the lien will not be valid against subsequent purchasers unless notice thereof is also filed with the Administrator of Civil Aeronautics.

The court below was clearly in error in treating the plain terms of the provisions of the Internal Revenue Code as to tax liens as having been amended by the recordation provisions of the Civil Aeronautics Act.

## ARGUMENT.

The Government's Lien for Unpaid Federal Taxes Under Section 3670 of the Internal Revenue Code, Notice of Which Had Been Filed Pursuant to Section 3672(a) of the Code, Was Valid With Respect to Airplanes Against the Appellee, a Subsequent Purchaser, Even Though the Tax Lien Had Not Been Also Recorded With the Administrator of Civil Aeronautics.

It is submitted that, under the facts of this case, the United States had a valid tax lien on the airplanes in question, which lien was valid against the appellee, a purchaser of the airplanes at a date subsequent to the filing of the notice of the tax lien pursuant to law, and that the District Court therefore erred in denying the motion to dismiss and in entering a judgment in favor of the appellee and against the United States in this action. The appellee acquired two of the airplanes on May 19, 1948, and the third one on June 15, 1948. Prior thereto, the Commissioner of Internal Revenue, on April 1, and 3, 1948, had made assessments of several taxes, with interest and penalties, aggregating \$30,548.30 against Northern Airlines, Inc., and the assessment lists containing those assessments were received in the office of the Collector of Internal Revenue at Tacoma, Washington, on April 1, 5, and 7, 1948, respectively. Under Section 3670 of the Internal Revenue Code (Appendix, *infra*) the amount of those taxes, including interest and penalties, became "a lien in favor of the United States upon all property and rights to property, whether real or personal" belonging to the taxpayer, Northern Airlines, Inc., and by virtue of Section 3671 of the Internal Revenue Code that lien arose on the days the respective assessment lists were received in the office of the Collector. On those days, in April,



1948, the three airplanes in question were owned by Northern Airlines, Inc. After having issued notice and demand for the payment of the taxes, interest and penalties, and while they remained unpaid, on April 8, 1948, the Collector filed a notice of the tax lien in the office of the Auditor of King County, State of Washington, and on that date the three airplanes were physically located in the City of Seattle, King County, State of Washington, the corporate domicile of Northern Airlines, Inc. Upon the filing of that notice of lien with the County Auditor, pursuant to the provisions of Sections 11337-1 to 11337-5 of Remington's Revised Statutes of Washington, Annotated (1933) (Appendix, *infra*), the tax lien of the United States became valid against the appellee, a subsequent purchaser of the airplanes, by virtue of the provisions of Section 3672(a) of the Internal Revenue Code (Appendix, *infra*). These admitted facts establish conclusively, we submit, that the tax lien of the United States on the three airplanes in question was valid against the appellee, a subsequent purchaser, and that the District Court was clearly in error in denying the Government's motion to dismiss the appellee's action to quiet title and in rendering a judgment in favor of the appellee and against the United States.

The clear, unambiguous, unqualified, and unrestricted provisions of Sections 3670, 3671 and 3672 of the Internal Revenue Code establish beyond any doubt, we submit, that the tax lien of the United States on the three airplanes was valid against the appellee, a purchaser of the airplanes at a time subsequent to the filing of the notice of lien with the County Auditor, as authorized by the law of the State of Washington. Section 3670 of the Code creates a lien in favor of the United States "upon all property" of the delinquent taxpayer, and Sec-

tion 3671 makes that lien applicable from the time the assessment list is received by the Collector. Section 3672 of the Code makes that lien valid even against a purchaser of property of the delinquent taxpayer after a notice of the lien has been filed by the Collector in the recording office of the locality where the property is located. The judgment of the court below, we submit, is clearly contrary to the plain terms of these statutory provisions and is unquestionably erroneous. Under Section 3672(a)(1) and (2) of the Code, the only condition to the validity of the Government's tax lien against a subsequent purchaser of property of a delinquent taxpayer is the filing of a notice of the tax lien by the Collector either in the local recording office or in the office of the clerk of the District Court where the property is situated. The effect of the decision of the court below is to superimpose upon the terms of that statute a further condition or requirement to the effect that the tax lien will not be valid with respect to airplanes unless the Collector has also filed a notice thereof with the Administrator of Civil Aeronautics.

Obviously, what the court below did to arrive at its decision was to treat the aircraft ownership recordation provisions of Section 503 of the Civil Aeronautics Act of 1938 (Appendix, *infra*) as amending the provisions of Sections 3670, 3671 and 3672 of the Internal Revenue Code so as to provide that in order for tax lien to be effective as to airplanes they must also be recorded with the Administrator of Civil Aeronautics. The court below was clearly in error, we submit. It is a well established and fundamental rule of construction that a statute which in general terms divest pre-existing rights or privileges will not be applied against the sovereign without express words to that effect. See *United States v. Mine Workers*, 330 U. S. 258, 272. See also *California Iron Yards Co.*

*v. Commissioner*, 47 F. 2d 514 (C. A. 9th), and cases cited at p. 516; and *Liebes v. Commissioner*, 63 F. 2d 870, 872 (C. A. 9th). Section 503 of the Civil Aeronautics Act, which provides for recordation of aircraft ownership, obviously does not contain any express language relating to tax liens in favor of the United States, and therefore its general terms cannot be regarded as limiting or taking away the pre-existing rights of the United States with respect to tax liens under the Internal Revenue Code, without any express words to that effect.

Even without regard to that rule of construction, however, it is clear that Section 503 of the Civil Aeronautics Act does not apply to tax liens created under the Internal Revenue Code. Section 503 of the Civil Aeronautics Act provides, in substance, that no "conveyance" of aircraft shall be valid against a subsequent purchaser until filed for recordation with the Administrator of Civil Aeronautics. Section 1(18) of the Civil Aeronautics Act of 1938 (Appendix, *infra*) defines the term "conveyance" as meaning "a bill of sale, contract of conditional sale, mortgage, assignment of mortgage, or other instrument affecting title to, or interest in, property." Tax liens are not expressly included in that definition and they cannot, we submit, be regarded as being included in the general phrase "or other instrument affecting title to, or interest in, property." A tax lien arises not by "instrument" but by operation of law, *i. e.*, under Section 3670 of the Internal Revenue Code. A tax lien is not a "conveyance" in the usual, plain and ordinary meaning of that term, in which it must be assumed to have been used in the statute: *i. e.*, a tax lien is not a transfer made or given by one person to another of a right or an interest in property, even though the law under Section 3672 of the Code provides for the filing of a piece of paper or document so as

to make the tax lien effective as against subsequent purchasers, etc. All of the instruments specifically named in the statutory definition of "conveyance" are of the character used to effect a transfer by an owner of property of some interest or right therein, *by affirmative act*—hence, under the rule of *ejusdem generis*, the "other instrument" phrase should be construed as including only documents of the same general character and should not be extended to include a tax lien, which comes into being by operation of law and not by the owner's act. Moreover, the report of the House Committee on Interstate and Foreign Commerce, on the proposed provisions for the recordation of aircraft ownership, further supports the view that the term "conveyance" was used in the sense of a transfer from one person to another, and it fails to disclose any intention to include tax liens. (H. Rep. No. 2254, 75th Cong., 3d Sess., p. 9.)

Another consideration is appropriate in this connection. It has become settled that the Government's tax liens attach even to after-acquired property. (See *Citizens Nat. Trust & Sav. Bank of Los Angeles v. United States*, 135 F. 2d 527 (C. A. 9th); *Nelson v. United States*, 139 F. 2d 162 (C. A. 9th), certiorari denied, 322 U. S. 764; *Investment & Securities Co. v. United States*, 140 F. 2d 894 (C. A. 9th); *Glass City Bank v. United States*, 326 U. S. 265.) Therefore, if the decision below were correct, the Government, in order to protect its tax liens, would be forced to file them for recordation with the Administrator of Civil Aeronautics not only with respect to taxpayers engaged in the commercial airline business but also as to all individuals and corporate taxpayers, whatever their business, on the supposition that any of them may possibly later acquire an airplane. However, under Section 503 of the Civil Aeronautics Act and the regulations on recorda-



tion of aircraft ownership promulgated thereunder (14 Code of Federal Regulations, 1947 Supp., Part 503 and Part 651, Appendix, *infra*), Collectors' notices of tax liens would not be eligible for recordation with the Administrator of Civil Aeronautics, since the recordation of a "conveyance" which does not state the interest in the aircraft of the person by whom the conveyance is made, is prohibited. Those regulations clearly indicate that the Administrator of Civil Aeronautics has construed the term "conveyance" as used in Section 503(b) of the Civil Aeronautics Act as not including tax liens created under the Internal Revenue Code.

In the absence of specific provisions to the contrary, we submit, the provisions of Sections 3670, 3671 and 3672 of the Internal Revenue Code should be held to govern the validity of federal tax liens and to be unaffected by the provisions of the Civil Aeronautics Act. (*Cf. Illinois v. United States*, 328 U. S. 8.) There is nothing in the Civil Aeronautics Act which could possibly be regarded as even approaching an express declaration that the provisions for the recordation of aircraft ownership and of "conveyances" affecting title to or interest in civil aircraft included federal tax liens, nor is there any indication of a congressional purpose to include federal tax liens.

While there is nothing in the record to disclose the reasoning of the court below, it is reasonable to assume that it may have been influenced by considerations as to the implications behind the general scheme of the Civil Aeronautics Act to provide for a central place for the recordation of aircraft ownership and of conveyances affecting title to aircraft. It may also have been influenced by considerations to the effect that, if tax liens be held valid as to aircraft without being recorded with the Ad-

ministrator of Civil Aeronautics, that might weaken the effectiveness and reliability of the aircraft ownership recordation system and might frustrate the purpose of Congress in establishing the central recordation system. Or, perhaps, the court below might have been influenced by the thought that if a purchaser of aircraft, such as the appellee, could not rely on the Civil Aeronautics recording system as to tax liens, he might be subjected to an endless search of the records of every county in every state. Such thought would, of course, be erroneous, because all that the appellee had to do was to search the records of the county of domicile of the seller, *i. e.*, King County, Washington, and it would have ascertained the existence of a tax lien in favor of the United States. Obviously, the fact that the appellee did not do that and the further fact that, as alleged in its complaint [R. 7], at the time it purchased the airplanes, it had no notice of the Government's tax lien or of the fact that Northern Airlines, Inc., owed the Government any unpaid taxes, are wholly immaterial and of no significance. As has been aptly stated in *Equitable Life Assur. Soc. v. Moore*, 29 Fed. Supp. 179, 184 (E. D. Ill.), "parties dealing with the property of the taxpayer against whom a tax lien has been filed are charged with notice of the recorded lien \* \* \*. It was the intent of Congress to give notice to third parties by the filing of the lien" with either the local recording office or the clerk of the District Court, pursuant to Section 3672 of the Internal Revenue Code.

There is little merit to considerations such as those we have indicated may have influenced the court below, we submit. In any event, considerations or arguments such as those clearly should have no bearing and should be given no weight in the determination of the present controversy: They are really addressed to legislative policy,

in effect attacking the “wisdom” of the law as it is under the statute and in effect arguing as to what the law should be or as to what would be a “better” law. But it is well settled that the courts must not add to the provisions of a statute or supply an omission or question the wisdom of the legislative body in adopting certain provisions and not adopting others. (*Security-First Nat. Bank of Los Angeles v. Welch*, 92 F. 2d 357, 359-360 (C. A. 9th), certiorari denied, 303 U. S. 638. See also *Caminetti v. United States*, 242 U. S. 470; *Heiner v. Donnan*, 285 U. S. 312; and *Glass City Bank v. United States*, *supra*, p. 268.)

The important factor in this case is that the recordation provisions of the Civil Aeronautics Act does not expressly include tax liens created under the Internal Revenue Code. Whatever appeal there might be in considerations of the character we have said may have influenced the court below, they cannot possibly support the conclusion that in adopting the recordation provisions of the Civil Aeronautics Act Congress intended in effect to amend the provisions of Sections 3670, 3671 and 3672 of the Internal Revenue Code. (*Cf. Illinois v. United States*, *supra*.) Congress was well aware of those provisions of the Internal Revenue Code when it passed the Civil Aeronautics Act. If it had intended that the recordation provisions of that Act apply to tax liens with respect to civil aircraft, it would have said so specifically in that Act,<sup>3</sup> or it would

---

<sup>3</sup>For example, when Congress wanted to subordinate tax liens to administration costs and wage claims in bankruptcy, it did so specifically by express provisions written into the Bankruptcy Act of 1898, c. 541, 30 Stat. 544, Sec. 67, as amended (11 U. S. C., 1946 ed., Sec. 107(c)).

have separately amended Section 3672 so as to provide for a further requirement that, in order to be effective with respect to aircraft, tax liens must also be recorded with the Administrator of Civil Aeronautics. But Congress did neither of those things. The provisions of the Civil Aeronautics Act which it adopted clearly do not amend, either directly or by necessary implication, the provisions of the Internal Revenue Code with respect to tax liens, Sections 3670, 3671 and 3672. Nor can the provisions of the Civil Aeronautics Act possibly be regarded as inconsistent with those provisions of the Internal Revenue Code. Indeed, what has been said by the Supreme Court, in a similar situation with regard to Section 3466 of the Revised Statutes establishing priority for debts due to the United States, may well be said here: "Only the plainest inconsistency would warrant \* \* \* finding an implied exception to the operation of so clear a command." (*United States v. Emory*, 314 U. S. 423, 433; and *Illinois v. United States*, *supra*, p. 12) as that of Section 3670 of the Internal Revenue Code. In speaking of the lien created by Section 3670 of the Code, the Supreme Court in the *Glass City Bank* case, p. 267, stated: "Stronger language could hardly have been selected to reveal a purpose to assure the collection of taxes." Section 3670 imposes a lien for unpaid taxes "upon all property and rights to property, whether real or personal" belonging to a delinquent taxpayer. That language, as already noted, is broad and unqualified and unrestricted. It was recognized long ago that the lien created by that statute is a "sweep-



ing lien" upon all property and rights to property belonging to the delinquent taxpayer. (See *Blacklock v. United States*, 208 U. S. 75.) This court has consistently recognized that the statute "is unambiguous and all-inclusive." (*MacKenzie v. United States*, 109 F. 2d 540, 542.)

It is submitted that the decision of the court below is unquestionably erroneous. The lien in favor of the United States, for the unpaid taxes due from the delinquent taxpayer, Northern Airlines, Inc., attached and was perfected and became valid on the three airplanes in question even against subsequent purchasers, such as the appellee, on April 8, 1948, upon the filing of the notice of lien with the county auditor. Upon its purchase of the airplanes in May and in June, 1948, the appellee unquestionably took title subject to the lien in favor of the United States. There can be no question, of course, as to the general proposition that a perfected lien, prior in point of time, prevails over rights created or arising subsequent thereto. (See *Michigan v. United States*, 317 U. S. 338; *cf. United States v. Sampsell*, 153 F. 2d 731 (C. A. 9th); and *Miller v. Bank of America N. T. & S. A.*, 166 F. 2d 415 (C. A. 9th).) Since the United States had a valid prior lien on the airplanes in question, the court below should have dismissed the appellee's action to quiet title to the airplanes in the appellee.

Conclusion.

It is submitted that the judgment entered in the District Court should be reversed, with directions to enter a judgment dismissing the action.

Respectfully submitted,

THERON LAMAR CAUDLE,  
*Assistant Attorney General,*

ELLIS N. SLACK,

HARRY MARSELLI,  
*Special Assistants to the  
Attorney General.*

ERNEST A. TOLIN,  
*United States Attorney,*

E. H. MITCHELL,  
*Assistant United States Attorney,  
Of Counsel.*

November, 1949.





## APPENDIX.

28 U. S. C.:

§2410. *Actions affecting property on which United States has lien.*

(a) Under the conditions prescribed in this section and section 1444 of this title for the protection of the United States, the United States may be named a party in any civil action or suit in any district court, including the District Court for the Territory of Alaska, or in any State court having jurisdiction of the subject matter, to quiet title to or for the foreclosure of a mortgage or other lien upon real or personal property on which the United States has or claims a mortgage or other lien.

(b) The complaint shall set forth with particularity the nature of the interest or lien of the United States. The United States may appear and answer, plead or demur within sixty days after service, or such further times as the court may allow.

\* \* \* \* \*

Internal Revenue Code:

### INTERNAL REVENUE TITLE.

\* \* \* \* \*

### CHAPTER 35—ASSESSMENT.

SEC. 3640. ASSESSMENT AUTHORITY.

The Commissioner is authorized and required to make the inquiries, determinations, and assessments of all taxes and penalties imposed by this title, or accruing under any former internal revenue law, where such taxes have not been duly paid by stamp at the time and in the manner provided by law.

(26 U. S. C. 1946 ed., Sec. 3640.)

SEC. 3641. CERTIFICATION OF ASSESSMENT LISTS TO COLLECTORS.

The Commissioner shall certify a list of such assessments when made to the proper collectors, respectively, who shall proceed to collect and account for the taxes and penalties so certified.

(26 U. S. C. 1946 ed., Sec. 3641.)

CHAPTER 36—COLLECTION.

\* \* \* \* \*

SEC. 3651. COLLECTION AUTHORITY.

(a) *In General.*—

(1) *Within district.*—It shall be the duty of collectors or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated.

\* \* \* \* \*

(26 U. S. C. 1946 ed., Sec. 3651.)

SEC. 3655. NOTICE AND DEMAND FOR TAX.

(a) *Delivery.*—Where it is not otherwise provided, the collector shall in person or by deputy, within ten days after receiving any list of taxes from the Commissioner, give notice to each person liable to pay any taxes stated therein, to be left at his dwelling or usual place of business, or to be sent by mail, stating the amount of such taxes and demanding payment thereof.

\* \* \* \* \*

(26 U. S. C. 1946 ed., Sec. 3655.)

SUBCHAPTER B—LIEN FOR TAXES.

SEC. 3670. PROPERTY SUBJECT TO LIEN.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, penalty, additional amount, or addition to such tax, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

(26 U. S. C. 1946 ed., Sec. 3670.)

SEC. 3671. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien shall arise at the time the assessment list was received by the collector and shall continue until the liability for such amount is satisfied or becomes unenforceable by reason of lapse of times.

(26 U. S. C. 1946 ed., Sec. 3671.)

SEC. 3672 [as amended by Section 401 of the Revenue Act of 1939, c. 247, 53 Stat. 862, and Section 505 of the Revenue Act of 1942, c. 619, 56 Stat. 798].

VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

(a) *Invalidity of Lien Without Notice.*—Such lien shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the collector—

(1) *Under state or territorial laws.*—In the office in which the filing of such notice is authorized

by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law authorized the filing of such notice in an office within the State or Territory; or

(2) *With clerk of district court.*—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law authorized the filing of such notice in an office within the State or Territory; \* \* \*

\* \* \* \* \*

(26 U. S. C. 1946 ed., Sec. 3672.)

11 Remington's Revised Statutes of Washington, Annotated (1933):

LIENS FOR UNITED STATES INTERNAL REVENUE TAX.

§11337-1. *Notice of lien may be filed.* Notices of liens for internal revenue taxes payable to the United States of America and certificates discharging such liens may be filed in the office of the county auditor of any county or counties of the state of Washington within which the property subject to such lien is situated.

§11337-2. *Notice to be entered by county auditor.* When a notice of such tax lien is filed, the county auditor shall forthwith enter the same in an alphabetical federal tax lien index to be provided by the board of county commissioners, showing on one line the name and residence of the taxpayer named in such notice, the collector's serial number of such notice, the date and hour of filing, and



the amount of tax and penalty assessed. He shall file and keep all original notices so filed in municipal order in a file or files to be provided by the board of county commissioners and designated federal tax lien notices.

§11337-3. *Certificate of discharge to be entered by county auditor.* When a certificate or discharge of any tax lien, issued by the collector of internal revenue or other proper officer, is filed in the office of the county auditor, where the original notice of lien is filed, said county auditor shall enter the same with date of filing in said tax lien index on a line where the notice of the lien so discharged is entered, and permanently attach the original certificate of discharge to the original notice of lien.

§11337-4. *Fee.* Said county auditor shall receive twenty-five cents for filing and indexing each notice of lien and each certificate of discharge.

§11337-5. *Purpose of act.* This act is passed for the purpose of authorizing the filing of notices of liens in accordance with the provisions of section 3186 of the Revised Statutes of the United States, as amended by the Act of March 4, 1913, 37 Statutes at Large, page 1016.<sup>1</sup>

---

<sup>1</sup>The material portions of Section 3186 of the Revised Statutes became Section 3672 of the Internal Revenue Code.

Civil Aeronautics Act of 1938, c. 601, 52 Stat. 973:

TITLE I—GENERAL PROVISIONS.

*Definitions.*

Section 1. As used in this Act, unless the context otherwise requires—

\* \* \* \* \*

(4) "Aircraft" means any contrivance now known or hereafter invented, used, or designed for navigation of or flight in the air.

\* \* \* \* \*

(14) "Civil aircraft" means any aircraft other than a public aircraft.

(15) "Civil aircraft of the United States" means any aircraft registered as provided in this Act.

\* \* \* \* \*

(18) "Conveyance" means a bill of sale, contract of conditional sale, mortgage, assignment of mortgage, or other instrument affecting title to, or interest in, property.

\* \* \* \* \*

(49 U. S. C. 1946 ed., Sec. 401.)

TITLE V—NATIONALITY AND OWNERSHIP OF AIRCRAFT.

*Registration of aircraft nationality.*<sup>2</sup>

*Registration Required.*

Sec. 501. (a) It shall be unlawful for any person to operate or navigate any aircraft eligible for registration

---

<sup>2</sup>The functions of aircraft registration and ownership recordation were transferred to the Administrator of Civil Aeronautics by Reorganization Plans III and IV, 54 Stat. 1233 and 1235, effective June 30, 1940, as the result of which the title of the "Administrator of Civil Aeronautics" became substituted for the term "Authority" in the statute quoted above.

if such aircraft is not registered by its owner as provided in this section, or (except as provided in section 6 of the Air Commerce Act of 1926, as amended) to operate or navigate within the United States any aircraft not eligible for registration: *Provided*, That aircraft of the national defense forces of the United States may be operated and navigated without being so registered if such aircraft are identified, by the agency having jurisdiction over them, in a manner satisfactory to the Authority. The Authority may, by regulation, permit the operation and navigation of aircraft without registration by the owner for such reasonable periods after transfer of ownership thereof as the Authority may prescribe.

*Eligibility for Registration.*

(b) An aircraft shall be eligible for registration if, but only if—

(1) It is owned by a citizen of the United States and is not registered under the laws of any foreign country; or

\* \* \* \* \*

*Issuance of Certificate.*

(c) Upon request of the owner of any aircraft eligible for registration, such aircraft shall be registered by the Authority and the Authority shall issue to the owner thereof a certificate of registration.

\* \* \* \* \*

*Effect of Registration.*

(f) Such certificate shall be conclusive evidence of nationality for international purposes, but not in any proceeding under the laws of the United States. Registration shall not be evidence of ownership of aircraft in any

proceeding in which such ownership by a particular person is, or may be, in issue.

\* \* \* \* \*

(49 U. S. C. 1946 ed., Sec. 521.)

*Recordation of aircraft ownership.*

*Establishment of Recording System.*

Sec. 503. (a) The Authority shall establish and maintain a system for recording all conveyances affecting the title to, or interest in, any civil aircraft of the United States.

*Conveyances to be Recorded.*

(b) No conveyance made or given on or after the effective date of this section, which affects the title to, or interest in, any civil aircraft of the United States, or any portion thereof, shall be valid in respect of such aircraft or portion thereof against any person other than the person by whom the conveyance is made or given, his heir or devisee, and any person having actual notice thereof, until such conveyance is recorded in the office of the secretary of the Authority. Every such conveyance so recorded in the office of the secretary of the Authority shall be valid as to all persons without further recordation. Any instrument, recordation of which is required by the provisions of this section, shall take effect from the date of its recordation, and not from the date of its execution.

*Form of Conveyance.*

(c) No conveyance shall be recorded, unless it states the interest in the aircraft of the person by whom such conveyance is made or given or, in the case of a contract of conditional sale, the interest of the vendor, and states the

interest transferred by the conveyance, and unless it shall have been acknowledged before a notary public or other officer authorized by law of the United States, or of a State, Territory, or possession thereof, or the District of Columbia, to take acknowledgment of deeds.

*Index of Conveyances.*

(d) The Authority shall record conveyances delivered to it in the order of their reception, in files to be kept for that purpose, and indexed to show—

- (1) the identifying description of the aircraft;
- (2) the names of the parties to the conveyance;
- (3) the time and date of reception of the instrument and the time and date of recordation thereof;
- (4) the interest in the aircraft transferred by the conveyance; and
- (5) if such conveyance is made as security for indebtedness, the amount and date of maturity of such indebtedness.

*Regulations.*

(e) The Authority is authorized to provide by regulation for the endorsement upon certificates of registration, or aircraft certificates, of information with respect to the ownership of the aircraft for which each certificate is issued, for the recording of discharges and satisfactions of recorded instruments and other transactions affecting title to, or interest in, aircraft, and for such other records, proceedings, and details as may be necessary to facilitate the determination of the rights of parties dealing with civil aircraft of the United States.



*Previously Unrecorded Ownership.*

(f) The person applying for the issuance or renewal of an air-worthiness certificate for an aircraft with respect to which there has been no recordation of ownership as provided in this section shall present with his application such information with respect to the ownership of the aircraft as the Authority shall deem necessary to show the persons who are holders of property interests in such aircraft and the nature and extent of such interests.<sup>3</sup>

\* \* \* \* \*

(49 U. S. C. 1946 ed., Sec. 523.)

Regulations of Administrator of Civil Aeronautics on  
Civil Aviation, 14 Code of Federal Regulations, 1947  
Supp.:

PART 503<sup>4</sup>—RECORDATION OF AIRCRAFT OWNERSHIP.

§503.1. *Basis and purpose.* The purpose of this part is to prescribe regulations for recordation of conveyances affecting the title to, or interest in, any aircraft registered under the provisions of section 501 of the Civil Aeronautics Act of 1938, as amended (52 Stat., as amended; 49 U. S. C. 521), and of Part 501 or Part 502 of this chapter. The basis for this part is found in sections 308 and 503 of the Civil Aeronautics Act of 1938, as amended.

§503.2. *Definitions.* As used in this part, "Conveyance" means a bill of sale, contract of conditional sale, mortgage, assignment of mortgage, or other instrument affecting title to, or interest in, aircraft.

---

<sup>3</sup>Section 503 was amended by the Act of June 19, 1948, c. 523, 62 Stat. 494, but the amendment was subsequent to the last material date in this case (namely, June 15, 1948, when the last aircraft was purchased by the appellee) and hence inapplicable here.

<sup>4</sup>Effective May 1, 1947. See 12 Federal Register 2805.

§503.3. *Eligibility of conveyances.* A conveyance shall be eligible for recordation only if:

(a) It is executed upon the form prescribed by the Administrator for such type of conveyance, or upon a form deemed by the Administrator to be its equivalent; and

(b) It is accompanied by a duly executed application for registration and the required registration fee, and complies with the other provisions of either §501.3(a) or (b) of this chapter, whichever is applicable: *Provided*, That this paragraph shall not apply to conveyances affecting an interest in, but not title to, the aircraft; and

(c) It affects an aircraft currently registered under the terms of the Civil Aeronautics Act of 1938, as amended; and

(d) It states the interest in the aircraft of the person by whom such conveyance is made or given, or in the case of a contract or conditional sale, the interest of the vendor; and, except in cases where the conveyor is the record title holder of such aircraft in the records of the Administrator, it is accompanied by a bill or bills of sale or similar instrument or instruments establishing title to such aircraft in the conveyor; and

(e) It states the interest transferred by the conveyance; and

(f) It is accompanied by the required recordation fee (see §651.53 of this chapter): *Provided*, That this paragraph shall not apply to any conveyance accomplished by a bill of sale or similar instrument transferring title to an aircraft to the purchaser; and

(g) It is acknowledged before a Notary Public or other officer authorized by law of the United States, or a State, Territory, or possession thereof, or the District of Columbia, to take acknowledgment of deeds.

PART 651<sup>5</sup>—PROCEDURE OF THE CIVIL AERONAUTICS  
ADMINISTRATION.

\* \* \* \* \*

*Subpart E—Recordation of Aircraft Conveyances.*

§651.51. *General.* All conveyances which affect the title to, or interest in, any aircraft registered under the provisions of the Civil Aeronautics Act are eligible for recordation with the Civil Aeronautics Administration. Upon receipt of any such conveyance, it is entered upon the Administration's record of conveyances. A receipt showing the recording of any document evidencing indebtedness will be furnished to the holder of such document.

§651.52. *Forms of conveyance.* The following forms have been prepared by the Administrator for use in recording of conveyances and are available upon request to the Certification and Recordation Section, Civil Aeronautics Administration, Washington 25, D. C.

(a) *Form ACA 500: Part C. Bill of Sale.* (For further information concerning Form ACA 500, see §651.31(c).)

(b) *Form ACA 506: Release.* (This form appears on the back of a letter acknowledging receipt of a chattel mortgage and should be in the possession of the mortgagee or his assignee to be used when the mortgage is cleared.)

(c) *Form ACA 818: Release Contract of Conditional Sale.* (This form appears on the back of a letter acknowledging receipt of a contract of conditional sale and should be in the possession of the seller or his assignee to be used when all conditions of the contract have been met.)

---

<sup>5</sup>Effective May 1, 1947. See 12 Federal Register 2806.



(d) *Form ACA 905: Aircraft Chattel Mortgage.*

(e) *Form ACA 906: Aircraft Conditional Sale Contract.*

(f) *Form ACA 909: Supplemental Affidavit to Application for Registration for All Types of Aircraft.* (To be filled in and submitted with Application for Registration (Form ACA 500, Part B), when the aircraft has been repossessed pursuant to the provisions of a chattel mortgage or contract of conditional sale and the person repossessing desires registration of the aircraft in his name.)

§651.53. *Application.* A conveyance may be recorded by submitting the original document, or a properly executed duplicate thereof, to the Director, Aircraft and Components Service, Civil Aeronautics Administration, Washington 25, D. C. There is no fee (other than the \$4.00 registration fee) for recording a bill of sale. A fee of \$4.00 is charged for the recording of a lien covering one aircraft. If more than one aircraft is covered by such lien the fee shall be \$4.00 for each aircraft. Fees shall be submitted in the form of a check or money order made payable to the Treasurer of the United States. No fee is required for the recording of a satisfaction of a lien.

§651.54. *Requirements.* For further information with respect to the requirements and instructions for the recordation of aircraft conveyances, see Part 503 of this chapter, or mail request to the Director, Aircraft and Components Service, Attention: Certification and Recordation Section, Civil Aeronautics Administration, Washington 25, D. C.

